

Object Codes

Objective

To establish and maintain the list of object and commodity codes, and their relationship within the Minnesota Accounting and Procurement System (MAPS) to facilitate accurate reporting of encumbrances and expenditures.

Policy

The object code list is used to classify agencies' expenditures. Object codes are grouped into object classes which are used to create agencies' expense budgets. Object Codes are maintained on a fiscal year basis by the Minnesota Management & Budget in the Accounting Component and Commodity Codes are maintained by the Department of Administration in the Procurement Component. The two departments jointly handle the relationship between commodity and object codes and define which object and commodity codes may be used together, helping to ensure budget integrity and accurate reporting of purchases and expenditures. Relationships, if they exist, may be viewed in MAPS Procurement on the **COBJ** (Commodity Object Codes by Class/Subclass) and **COBI** (Commodity Inquiry by Object Code) screens.

If using the "Amount" or "Percentage" method of accounting, all referenced object codes must be compatible with each other. "Line-to-Line" accounting setups allow the accounting distribution to be associated with specific commodity lines.

The MAPS Operations Manual contains the [Object Code List](#).

Agencies may create a listing of sub-object codes by using the Expenditures table in the Information Access warehouse

Definitions

Object Codes are a mixed set of codes, 4 digits in length, used to establish a category for expenditures (example - Communications Equipment).

Commodity Codes are a numeric set of codes, format XXX-XX-XXXXXX, used to more specifically define the items being purchased (example - Intercom Equipment or Facsimile Equipment).

Forms

No specific forms are required.

General Procedures

Step#	Actions to be Performed	Responsible Party
1.	Adding New Object Codes: Determine the need for a new object code and submit request to	Agency

	the Minnesota Management & Budget, System Compliance.	
2.	<p>Review request and determine whether an existing object code satisfies the agency's need. If no object code exists:</p> <p> Create a sub-object code if a general object code exists and the need is for a further breakdown of a certain category of expenditure.</p> <p> Create a new object code. If the request is for any type of expenditure dealing with purchasing or contracts, then consult with Department of Administration, Materials Management Division.</p> <p>Enter the new object code into MAPS and notify the requesting agency.</p>	